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ENHANCING GOVERNANCE OVERSIGHT ROLE

Structure, Working Methods and Practices on Handling Oversight Reports

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ACRONYMS

ACABQ	Advisory Committee on Administrative and Budgetary Questions
BOA	Board of Auditors
CPC	Committee for Programme and Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ILO	International Labour Organization
IMO	International Maritime Organization
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OIOS	Office of Internal Oversight Services (United Nations)
PBC	Programme and Budget Committee (WIPO)
PFA	Programme, Finance and Administrative Committee (ILO)
UNCHS	United Nations Centre for Human Settlements
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

EXECUTIVE SUMMARY

There is a growing interest on the part of the Member States (legislative organs) in improving the governance of the organizations within the United Nations system. Governance of United Nations system organizations by the legislative organs is assured mainly through setting policies (including formulation of regulations), programme objectives and strategies, and the appropriation of resources. Inseparably related to this governance function is the oversight responsibility of the legislative organs, which is considered to be a key aspect of the overall governance in ensuring that the human, financial and other resources made available are efficiently and effectively applied, in the management by the secretariat, to achieve the policy directives and missions established for the organizations.

The objective of the present report is to contribute to enhancing the effectiveness and quality of this oversight role exercised primarily by the "executive" legislative organs (such as Executive Board or Council) and their subsidiary bodies responsible for oversight issues.

It should be noted, however, that this report is not concerned with technical or scientific programme management as such, oversight of which is provided by standing or ad hoc technical, scientific or other related bodies. Thus, the present report focuses, inter alia, on:

- The governance structure, working methods and practices of legislative organs covering oversight (excluding oversight of technical programme management); and in this context,
- The procedures of the legislative organs for handling reports prepared by oversight mechanisms.

The main findings (conclusions) and recommendations on each of the above are set forth below. The recommendations, which have been prepared on the basis of my experience and analysis of the existing practices of the various organizations in the United Nations system, should be viewed as providing general guidelines for the interested organizations to confirm, adjust or embark upon their own tailored review and reform of their governance structure and methods of work. JIU stands ready, upon request, to assist Member States of the interested organizations in their endeavour in this regard.

Governance structure, working methods and practices of legislative organs covering oversight

A. The institutional mechanisms and practices of legislative organs covering oversight differ across the organizations in terms of structures, membership, frequency and duration of sessions, etc. In some organizations, the governance structure is somewhat fragmented.

B. The existing arrangements for considering and acting on oversight issues can be improved. Oversight findings and recommendations are in general not effectively/systematically linked to policy, programme planning and budgeting processes, or to management improvement and accountability systems.

C. Members of the "executive" legislative organs, particularly in the case of a number of specialized agencies which are constitutionally technical in nature, are mostly experts in the specialized and technical fields, but not in administrative/financial and related managerial issues. This would tend generally to detract attention from considering oversight reports of an administrative/management nature in a close and effective manner.

D. Apart from the indirect costs of governance, such as the cost of preparing sessional documentation, direct costs related to legislative oversight based on the present structure and practices are not negligible, especially in some of those organizations which are providing per diem/travel allowances to delegates.

E. In the light of the above, there is a general need to rationalize, inter alia, the structures, working methods and practices of legislative organs with a view to enhancing the effectiveness of their oversight functions.

Recommendation 1

The legislative organs may wish to adopt, as a matter of principle, the following *modus operandi* for enhancing the effectiveness of their oversight functions (paras. 19-24):

(a) Following the intent of the United Nations General Assembly as expressed in resolution 50/233 and decision 55/461, list thematic oversight reports, as far as feasible and practical, under the appropriate substantive agenda items, together with any other relevant reports listed under the same agenda items;

(b) When more than one report (including an oversight report) is listed under a specific agenda item, review all the relevant parts of the reports listed in a comprehensive and coordinated manner;

(c) Link fully the review made in (b) above to setting policy and/or management directives on the issue (under the agenda item) in question, with specific legislative actions on the strategic/policy matters whenever required;

(d) In addition, make organizational arrangements to ensure that consideration of programme matters is linked systematically to the consideration of administrative/budgetary/financial matters;

(e) Furthermore, consider/verify, either separately or as a part of the review exercise in (b) above, secretariat compliance with approved oversight recommendations while ensuring, at the same time, reinforcement of a system of secretariat accountability and responsibility.

Recommendation 2

In applying the *modus operandi* in Recommendation 1 above, the legislative organs, depending on the existing arrangements, may wish to adopt measures to rationalize or strengthen governance structures as well as their working methods along the lines indicated below (paras. 25-31 and 46-48):

(a) For the organizations with more than one committee (covering oversight at least as a part of the terms of reference, and subsidiary to the "executive" legislative organ) (FAO, ITU, UNESCO and WHO):

(i) Consolidate (or convert) the existing committees basically into two; i.e. programme and administrative/budget/finance committees (option 1); or

(ii) Establish a single standing committee as subsidiary to the "executive" legislative organ by consolidating the existing committees (option 2);

(b) For the organizations with a single committee (ILO, UNIDO, UPU, WIPO, WMO and IAEA), maintain the single committee, but fully embody the *modus operandi* in Recommendation 1 in respect of its organization and working methods, and for that purpose, broaden, when necessary, its terms of reference and enhance its authority regarding all oversight matters excluding purely technical areas;

(c) For the organizations with no committee (United Nations Funds and Programmes, and IMO), what is required is to embody the same *modus operandi* in the functioning of the "executive" legislative organ itself, with the necessary structural [re-] arrangement (including the possible creation of a sessional committee);

(d) Furthermore, where it is not the case, the "executive" legislative organs, depending upon the size, resources and needs of their respective organizations, could be assisted by a small expert advisory body on administrative/financial and related managerial questions reporting to the administrative/budget/finance committee/the single committee or direct to the "executive" legislative organ (IMO).

Recommendation 3

In the interest of efficiency, effectiveness and economy in governance oversight, and drawing on practices in some of the United Nations organizations, the legislative organs, where applicable, may also wish to review the following questions (paras. 32-44):

(a) Numerical composition of the "executive" legislative organs and/or their subsidiary committees, including an option of maintaining a limited/elected core membership of the committees where such is the practice, while allowing wider participation as observers by interested members of the "executive" legislative organs;

(b) Expertise and experience of the members of the "executive" legislative organs and/or their committees covering oversight, which should be represented or accompanied, to the extent possible, by individuals having managerial expertise in administrative and financial matters in addition to technical knowledge of the work of the organizations concerned;

(c) Frequency and duration of the sessions, including, inter alia, the possibility of less frequent and shorter sessions, with more streamlined agendas and focused considerations on issues requiring legislative actions; as well as

(d) Travel and subsistence allowance paid to the delegates, as far as such practices are in existence, including the possibility of abolishing such practices (entirely, or partially; e.g. maintain travel allowance only) as a matter of principle with due regard, however, to the capacity of countries, in particular the least developed countries, to finance their representation.

Procedures of legislative organs for handling reports prepared by oversight mechanisms

A. Reports produced by oversight mechanisms (except purely internal ones) are supposed to facilitate the oversight function of legislative organs (in particular in the framework of Recommendation 1 (b) and (c) above) if properly handled. Generally however, handling by legislative organs of these reports is still not satisfactory, especially as far as JIU reports are concerned.

B. With a view to ameliorating this situation, dialogues between JIU and the secretariats of its participating organizations have been in progress. These dialogues cover a number of questions including the need to ensure specific decision-making on each of the relevant recommendations requiring legislative action, as the basis for implementation.

C. Recommendations made by oversight mechanisms will have an impact only if these recommendations are implemented and linked fully to policy and management improvements. In order to facilitate verification by legislative organs of secretariat compliance as referred to in Recommendation 1 (e) above, it is important that reports on the implementation of recommendations be prepared for submission to the legislative organs regularly and in a timely manner on the basis of a solid follow-up system.

Recommendation 4

As a supplement to the measures being/to be taken to improve handling reports prepared by oversight mechanisms, the Executive Heads, following the practice mandated by the General Assembly for the United Nations in its resolution 52/220 II (para. 8), should include in the individual sections of programme [and] budget, a summary of the relevant recommendations and related follow-up actions taken (paras. 68-70).

Introduction

1. Improving the efficiency and effectiveness of the organizations in implementing the mandates entrusted to them is one of the major objectives of the reform exercises within the United Nations system.

2. In this context, enhancing the effectiveness of "governance" by Member States through legislative organs in respect of "overseeing" the secretariat in its management of the respective organizations, is of significant importance since the quality of governance can be a factor for determining the performance of the organizations.

3. The present report is thus mostly concerned with the "overseeing" (oversight) role of the legislative organs as distinct from their more general prerogatives to set programme policies, strategies and objectives, and to appropriate resources.

4. The legislative organs perform their oversight role by reviewing and acting on relevant documentation submitted mainly by the secretariats, external oversight mechanisms (external auditors including Board of Auditors, and JIU) and in some instances also internal oversight mechanisms. Such documentation typically covers management improvement issues and more specifically audits, performance monitoring, evaluation, investigation and inspection reports, amongst others.

5. Because the ultimate objective of the oversight function is to continually improve managerial efficiency and effectiveness and to facilitate the attainment of organizational objectives, oversight findings and recommendations must be used effectively to improve programmes and processes and to introduce desirable changes in designing new programmes in the context, inter alia, of each organization's programme planning and budgetary process and system. This presupposes the existence of follow-up systems in each organization for the implementation of approved oversight recommendations (including those acceptable to executive heads), as well as the related system of responsibility and accountability.

6. While the Member States are supposed to play a leading role with respect to legislative oversight in terms of providing guidance and targeting required for the oversight process, the secretariat as well as oversight mechanisms have also important responsibilities and roles to play in this context; the secretariat is responsible, primarily, for managing the programmes and human and financial resources within the overall framework of the legislative mandates, as well as for reporting (accountability) to the legislative organs on the performance of programmes and budgets, and compliance with oversight recommendations, etc. The oversight mechanisms, in particular the external ones, being accountable to Member States, are supposed to facilitate the oversight process by presenting pertinent reports to the legislative organs (it being understood that the internal oversight mechanisms are in principle responsible to the executive heads of the organizations).

7. Thus, the concept of "shared responsibility" between the Member States (legislative organs), the secretariat and the oversight mechanisms applies here also. Underlying these considerations is the premise of trust among all the actors involved in oversight, particularly between the Member States and the secretariat, since, in the absence of trust, the Member States would be inclined towards excessive micro-management, which would lead to less effective governance and management of the organizations.

8. JIU has produced a number of reports over the years with the objective of increasing the effectiveness of oversight in the United Nations system. Among these, the present report is complementary in particular to the report entitled "More coherence for enhanced oversight in the United Nations system" (JIU/REP/98/2), in the sense that the latter focused primarily on oversight structures in the secretariats, while this report is on the oversight function of legislative organs, focusing on how to enhance its effectiveness and efficiency.

9. The present report deals first with the governance structure, working methods and practices of legislative organs covering oversight (chapter A), followed by specific reference to the question of the handling by the legislative organs of reports produced by the ["operational"] oversight mechanisms (see paragraph 20) (chapter B).

10. Finally, it is to be noted that this report does not address technical or scientific programme management, which is overseen in most organizations by standing or ad hoc technical, scientific or other related bodies.

ENHANCING THE EFFECTIVENESS OF THE OVERSIGHT FUNCTION BY THE LEGISLATIVE ORGANS

A. Governance structure, working methods and practices

11. Chapter A reviews governance structures, working methods and practices which may impact the efficiency, effectiveness and cost of the oversight function of "executive" legislative organs (such as Executive Board, Council, etc.) and their subsidiary bodies within the United Nations system. It explores the possibilities and options for structural adaptations, where necessary, in order to ensure a more effective and comprehensive conduct of oversight by legislative organs. Fully cognizant of the unique character and circumstances of each organization, no single magic formula for achieving the desired ends is proposed. It is nevertheless hoped that a review of similarities and differences in the structures of legislative organs and in their working methods and practices, as discussed in the following paragraphs, would help identify best practices and provide general guidelines for the interested organizations to adjust or embark upon their own tailored review of the matter.

1. Current situation

12. Legislative organs, with oversight function as a part of their terms of reference, are differently structured, as shown in table 1 (see Annex). The differences can be classified into three main categories: namely (a) organizations with more than one standing committee;* (b) organizations with only one standing committee; and (c) organizations with no standing committee. These categories are briefly reviewed below.

* *The term "committee" used in this report refers to the committee having an oversight function (as defined in paragraphs 3-4 above) at least as a part of its terms of reference, and subsidiary to "executive" legislative organ.*

(a) Organizations with more than one standing committee

13. This group comprises most of the large specialized agencies such as FAO (two committees), WHO (three committees) and UNESCO (two commissions and one committee, in addition to a "group of experts"). The conduct of the oversight function in these organizations is thus spread over two or more committees/commissions in addition to the "executive" legislative organ that must ultimately act on the recommendations of the committees.

14. This type of arrangement for discharging oversight responsibilities is not without drawbacks. In some cases, it leads possibly to overlapping consideration of the same oversight items or reports by different committees, thereby resulting sometimes in divergent views and conclusions at the committee level, requiring additional work for consolidation/harmonization of these views/conclusions. This is all the more likely in cases where the terms of reference of the different committees may not be clear-cut.

15. In some other cases, the conduct of the oversight function by more than one committee may hinder a comprehensive and integrated consideration of all aspects of oversight, particularly the programmatic, budgetary and financial aspects. Such an integrated and holistic approach on oversight questions is made all the more necessary by the increasing shift in the organizations towards results-based approaches[1] to programme planning, budgeting and management.

(b) Organizations with only one standing committee

16. This group includes several United Nations system organizations, such as ILO, UNIDO, UPU and WMO. The advantage afforded by a single committee is that the shortcomings noted in paragraphs 14 and 15 above can be avoided. However, effective exercise of oversight responsibility by a single committee could still be inhibited if the terms of reference and authority of the committee are not comprehensive enough to address all pertinent aspects of the oversight function, including compliance issues and linkages to the programme budgeting and management improvement process.

(c) Organizations with no standing committee

17. This group, which includes essentially United Nations funds and programmes and one specialized agency (IMO), offers the advantage of an integrated review of oversight findings/recommendations and their programme, budgetary and management implications. In practice, however, this advantage is not necessarily put to effective use in a systematic and consistent manner by the legislative organs concerned in this group. Not enough interest or expertise in administrative and managerial issues, coupled with a preoccupation with other policy and substantive matters, may explain this situation.

2. Basic *modus operandi*

18. The basic *modus operandi* for enhancing the effectiveness of the oversight function of the legislative organs would be as follows:

19. (a) Thematic oversight reports should, as far as feasible and practical, be "*listed under the appropriate substantive agenda items of the work programmes of legislative organs*" pursuant to the intent of United Nations General Assembly resolution 50/233 (para. 4) of 7 June 1996 as well as other relevant resolutions/decisions;[2]

20. (b) When there is more than one report (including an oversight report)* listed under a specific agenda item, all the relevant parts of those reports should be reviewed in a comprehensive and coordinated manner;[3]

*** *"Oversight reports" in this context refer not only to those produced by the "operational" oversight mechanisms (i.e. internal oversight mechanisms, external auditors including Board of Auditors, and JIU) covering the different oversight elements (audit, investigation, inspection, evaluation and monitoring), but also to any other reports prepared by the secretariat as well as by the "review" oversight mechanisms (such as ACABQ) on managerial and administrative matters related to the programme, finance, budget and human resources of the respective organization. However, for the oversight reports, particularly those prepared by the "operational" oversight mechanisms and/or by the secretariat to be truly valuable for governance purposes, some of the conditions such as relevance, quality and timeliness of the reports/information provided to legislative organs should be met.***

21. (c) The outcome of the review in (b) above should be fully linked, through specific legislative actions particularly on the key strategic policy matters, to setting policy (strategy) and/or management directives on the issue (agenda item) in question, whether it is related to programme or administrative/budgetary matters;

22. (d) In case there are no appropriate substantive agenda items available under which oversight report(s) can be placed, the report(s) in question should be reviewed under a separate agenda item or arrangement as appropriate (see paragraph 27), ensuring, however, the linkage between the review and the related policy setting/management directives, as in (c) above;

23. (e) In addition to (a), (b), (c) and (d) above, the organizational structure should ensure that consideration of programme matters be linked systematically to the consideration of administrative, budgetary and financial matters, in particular in the context of the future programme budget;

24. (f) Furthermore, a general question of secretariat compliance with approved oversight recommendations, as well as the issue of reinforcement of a system of secretariat accountability and responsibility should be considered/verified separately or as a part of the review exercise in (b) or (d) above.

3. Restructuring options

25. On the basis of the above *modus operandi* and in the light of the shortcomings and weaknesses noted in paragraphs 13-17, restructuring or streamlining of the organizational structure as well as the working methods of the legislative organs could be along the following lines:

26. (a) For the organizations with more than one committee subsidiary to the "executive" legislative organ, there are basically two options:

27. Option one: merging the existing committees, in principle,* into two committees, i.e. a Programme Committee (PC), and an Administrative, Budget and Finance Committee (ABFC), and arranging the two committees, under the "executive" legislative organ, in such a way as to ensure that the outcome of the deliberations by the PC be fully reflected in the deliberations of the ABFC. In this context, the practice of "joint sessions"[4] should be enhanced.

* *As long as most of the oversight reports are placed under the specific agenda items along the lines of paragraph 19 above, the function of a separate audit committee[5] (such as the one in WHO) will become rather limited to mainly reviewing oversight reports which could not be placed under any other substantive agenda items (such as reports on accounts, see endnote 3), as well as reviewing the two related questions indicated in paragraph 24 above. At any rate, in the event that separate structures similar to the WHO Audit Committee are maintained, their terms of reference and scope of authority should be clearly defined.*[6]

28. Option two: the more streamlined option is to merge the committees (in particular PC and ABFC)[7] and establish a single standing committee responsible for all oversight matters and similar to the comprehensive and integrated oversight responsibility of the Fifth Committee of the United Nations General Assembly. The "single committee" is distinct from other standing or ad hoc committees, as may be applicable, concerned essentially with the technical or substantive programme management of the organization (see paragraph 10).

29. The terms of reference and authority of the single committee should be broad enough to deal decisively and conclusively with all elements of the oversight process, such as detailed review of the reports/recommendations of external and, in some cases, internal oversight mechanisms, instituting or adopting measures for secretariat compliance with approved oversight

recommendations, linking this oversight review and compliance process to programme planning, budgeting and management improvements, and ensuring, at the same time, reinforcement of a system of secretariat accountability and responsibility.

30. (b) For the organizations with one committee, it is necessary to embody the six points (*modus operandi*) in paragraphs 19-24 above in the organization and working methods of the committee. In the cases (e.g., UPU and WMO) however, where the committee's oversight function is mainly on programme budget and/or financial issues, the first step would be to broaden its terms of reference and enhance its authority regarding all matters relating to oversight excluding purely technical areas.

31. (c) For the organizations with no committee, what may be required is to embody the six points, and to let the "executive" legislative organ itself have the function similar to the "single committee", including by possibly creating a sessional committee.

4. Related matters

(a) Membership of legislative organs

32. Besides the issues pertaining to the structure of legislative organs, their numerical composition and mix of expertise and experience may also impact on the effectiveness of their oversight function. While the need for geographical or regional balance in the composition of the legislative organs and their committees is hardly controversial and is already standard practice, the same may not be true for numerical membership and its qualifications.

33. A review of the numerical membership of the "executive" legislative organs of the organizations obviously reveals no standard formula that would ensure maximum oversight effectiveness. Except for UNHCR, the "executive" legislative organs of United Nations funds and programmes (UNDP/UNFPA, UNHCR, UNICEF, WFP) have 36 members each. In the case of the specialized agencies, the standard average range of numerical membership is between 30 and 40 members, irrespective of the size or scale of operations of each agency. For example, the Administrative Council of UPU, a small United Nations specialized agency, has 41 members or 8 more than the Executive Board (32 members) of WHO, a large United Nations specialized agency. The 56 members of the Governing Body of ILO may be justified by the "tripartite" character of this organization which requires that Governments, employers and workers be represented on this Governing Body. Besides ILO, the Executive Board of UNESCO (58 members) as well as the Industrial Development Board of UNIDO (53 members) appear to fall outside the average range of the numerical membership of the "executive" legislative organs of the specialized agencies and this variance is not without cost implications such as in the case of UNESCO where travel costs and per diem of the delegates are borne by the organization.

34. Numerical composition of the "executive" legislative organs can influence their effective functioning. It was this concern for efficiency in the legislative process that prompted, for instance, the General Assembly in 1993 to rationalize the legislative organ memberships of United Nations Funds and Programmes, the objective being to combine universality with

efficiency and achieve more effective, action-oriented forms of executive governance. The same could apply for the numerical membership of the committees/commissions dealing with oversight function. A review of the composition of these committees shows two patterns: one in which the membership of these committees/commissions is composed of all the members of the "executive" legislative organ (case of UNESCO commissions, ITU and UPU committees); the second most common is a pattern of committees of limited (elected) membership (most specialized agencies, including UNESCO special committee). In this latter case, with the important exception of ILO,[8] the numerical composition of the committees is significantly less than that of the respective "executive" legislative organ and ranges as low as 7 members (case of WHO committees) up to 33 members (case of the WIPO PBC) (see table 1). Numerical composition is however only one of the factors influencing the efficiency and quality of the legislative process of the "executive" legislative organs and their committees dealing with oversight matters.

Specialized agency	"Executive" legislative organ	Yearly average duration of sessions 1997-1999 (in days)
IMO	Council	7
UNIDO	Industrial Development Board	7
UPU	Council of Administration	7
WMO	Executive Council	8
FAO	Council	9
ITU	Council	10
WHO	Executive Board	12
WIPO	Assemblies of the Member States of WIPO	15
IAEA	Board of Governors	17
ILO	Governing Body (including its Committees)	28
UNESCO	Executive Board	46

35. The mix of expertise, experience and competence of the delegates can be equally important determinants of the quality and comprehensiveness of oversight by legislative organs. In this connection, FAO and WHO have already instituted the practice whereby Member States elected to serve on some committees are required to provide the curricula vitae of the experts they designate for that purpose.[9] It is essential that members, or at least some members, of legislative organs have managerial expertise and experience, especially in administrative and financial matters, in addition to sound knowledge of the operations and work of the organization concerned. For this reason, the above-mentioned practice in FAO and WHO requiring the submission of the curricula vitae of persons designated by their Governments to serve on certain committees could be generalized, as far as practical, to the legislative organs (having oversight functions) of United Nations system organizations.

36. In addition to the foregoing factors that may influence the quality and efficiency of the oversight process by legislative organs, membership terms also merit attention to some extent. Currently, membership terms of office of "executive" legislative organs vary from one group of

organization to another. In United Nations funds and programmes, the norm seems to be three years with possibility of re-election. In the specialized agencies, the tenure of membership for the "executive" legislative organs and for the committees dealing with oversight matters ranges between two-year terms (like FAO and IMO) and four-year terms (like ITU, UNESCO and UNIDO) with the possibility of re-election.

37. Although it may not be practical to prescribe a standard tenure of membership for "executive" legislative organs and/or for their committees covering oversight, membership terms should nonetheless aim to ensure institutional memory, policy continuity and a sense of direction in the conduct of oversight by the legislative organs. The policy of re-election or partial replacement of membership may be encouraged in this context.

(b) Frequency and duration of sessions

38. The frequency and duration of sessions also differ from one group of organization to another (see table 2). The "executive" legislative organs of United Nations funds and programmes usually meet at least three times a year for three to five days per session on average except for the Executive Board of UNDP/UNFPA which meets for a total of about 25 days per year.

39. The frequency of sessions of the "executive" legislative organs of the specialized agencies is either at least twice a year (ILO, IMO, UNESCO, WHO) or annual (ITU, UPU, WIPO, WMO). The FAO Council and the UNIDO Board meet at least three times between biennial sessions of their respective conferences. Two important exceptions are the ICAO Council which is virtually in permanent session and the IAEA Board of Governors which meets five times yearly on average. In terms of the annual duration of sessions of the "executive" legislative organs of the specialized agencies, the relevant data in table 2 to this report can be summarized as in the above table.

40. It can be observed from the table that the smaller agencies have a relatively shorter duration of sessions of their "executive" legislative organs. Table 1 also shows that most of their supreme legislative organs meet at regular intervals of two to five years. The "executive" legislative organs of these agencies would thus seem to have considerable scope in steering the policies and business of these agencies between regular sessions of their supreme legislative organs.

41. Whether the duration of sessions impacts or not on the effectiveness of oversight by legislative organs depends on other factors reviewed in this chapter. Although the unique character of the constitution and operations of each agency must always be borne in mind, it is observed that more frequent and longer sessions of the legislative organs may not necessarily translate into more efficient and effective governance. The reverse could be the case, especially if the legislative process is not focused on strategic direction of operations and leads to excessive micro-management. Moreover, more frequent and longer sessions will obviously raise the direct and indirect costs of governance, especially in conference-servicing costs, as well as delegates' travel and subsistence costs where applicable.

42. Although it is noted that there are organizations which have already reduced the duration of their sessions, shorter and more effective sessions would still be feasible in a number of organizations if agendas were thoroughly streamlined (which would include recasting of the agenda, clustering of issues and biennialization of some items) and focused on issues requiring legislative action and policy direction as well as secretariat accountability. In this context, greater use could be made of informal meetings and consultations. Furthermore, the role of the Bureau (in terms, in particular, of identifying in advance the questions requiring legislative action as well as any problems that might arise under the various agendas), assisted by the secretariat, as appropriate, of the legislative organ or committee, could be further enhanced to facilitate the course and pace of the legislative process.

(c) Cost of governance

43. Reference has already been made in foregoing sections to the cost of governance within the United Nations system. Table 2 provides data on such costs (e.g. conference services and per diem and travel expenses paid to delegates) relating to sessions of the "executive" legislative organs and their subsidiary committees responsible for oversight matters.

44. The cost of governance related to travel and subsistence allowance paid to the delegates is quite substantial in some organizations while other organizations do not incur such costs at all. Furthermore, the cost of governance shown in table 2 would be much higher if it included, among other items, staff time devoted to the preparation of sessional documentation, participation in meetings of the legislative organs and post-session follow-up activities.[10] Naturally, the larger the numerical composition of legislative organs, the more frequent and longer the sessions, the more likely is the cost of governance to increase. Accordingly, consideration should be given to achieving economies in the governance process through the combined efficiency measures proposed in the foregoing sections (e.g. streamlined expert memberships, shorter sessions, greater focus on policies, strategies and secretariat accountability) on the one hand, and a careful review in some organizations of the current practice of per diem and travel allowances for delegates, on the other hand, with due regard to the capacity of countries, in particular the least developed countries, to finance their representation.

(d) Role of secretariats

45. The important role of the organizations' secretariats in facilitating the conduct of the oversight function of the legislative organs also deserves to be stressed. Central to the role of the secretariats is the requirement for systematic and substantive and timely reporting on management performance in general and on oversight matters in particular. Secretariat reports to the legislative organs should be concise, analytical and results-oriented, with clear identification of the major strategic/policy matters as well as clear recommendations to be acted upon by the legislative organs where such reporting is not solely for information purposes. Furthermore, where draft decisions or resolutions are prepared by the secretariat for the legislative organs on the reports or recommendations of the oversight mechanisms, actions being proposed should be as precise as possible.

(e) Potential role of ACABQ

46. Pursuant to the provisions of Article 17, paragraph 3 of the Charter of the United Nations, and as defined by the General Assembly in its resolution 14 (I) of 13 February 1946, the functions of ACABQ include examination on behalf of the General Assembly of the administrative budgets of the specialized agencies, and consideration and reporting to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies. In addition, the ACABQ reports on administrative budgets and other matters to the legislative organs of the United Nations funds and programmes and other United Nations affiliates.

47. Based on these provisions, ACABQ is well placed in theory to play an advisory role for the legislative organs of the specialized agencies in respect of their administrative and budgetary issues, especially concerning their coordination aspects, in addition to its current role for the United Nations General Assembly as well as for the legislative organs of the United Nations funds and programmes. In practice, however, ACABQ has not been assuming this function in a systematic manner, particularly because of its heavy workload. This situation may have been creating a gap for the Member States of the specialized agencies in terms of getting expert advice on administrative and budgetary issues.[11]

48. Accordingly, the "executive" legislative organs, where it is not the case, and depending upon the size, resources and needs of their respective organizations, could consider the possibility of being assisted by a small expert advisory body on administrative/financial and related managerial questions reporting to them through the administrative/budget/finance committee/the single committee or directly to the "executive" legislative organ (IMO).

B. Handling of reports prepared by oversight mechanisms

49. As referred to earlier, in particular in paragraphs 20-22 ("Basic *modus operandi*"), consideration of oversight reports and recommendations by the legislative organs cannot be regarded as an end in itself, but should have a positive impact on, or feedback to, improving, inter alia, the organization's efficiency and effectiveness, and promoting better management of human and financial resources as well as planning, programming and budgetary processes.

50. In this context the question of the handling, by legislative organs of reports prepared by the "operational" oversight mechanisms (as defined in paragraph 20) would merit special attention, since without the proper handling of these reports, their potential value (utility) will be marginalized.

1. Current practice

51. Current practice in the handling by Member States of the oversight reports prepared by the "operational" oversight mechanisms is summarized below:

(a) Handling of reports of the internal oversight mechanism(s)

52. Since internal oversight mechanism(s) is(are) the tool(s) for the executive head (management) of each organization and since accordingly, reports prepared by internal oversight mechanism(s) are to be addressed in theory to the executive head, the issue of handling by Member States of the internal oversight reports is not supposed to arise as a matter of principle.

53. In practice, however, there has been an ongoing debate within the United Nations system on the issue of reporting by the internal oversight mechanisms to the legislative organs.

54. In this connection, JIU has recommended in its report[12] that the legislative organs request the executive heads to submit a consolidated annual summary report, as distinct from individual reports, on internal oversight activities that concisely provides (i) an overview of the issues addressed and accomplishments achieved; (ii) a record of recommendations made and status of actions taken on them; and (iii) issues or recommendations requiring action by executive heads or legislative organs.

55. Since this JIU report was issued, the executive heads of some United Nations organizations (such as UNESCO) have taken the initiative or expressed their intention to put this recommendation into effect. The recommendation also remains relevant to those organizations where no action has yet been taken to implement it, especially because such a summary annual report on internal oversight activities could serve at least potentially as a frame of reference for review by Member States of oversight related issues in a comprehensive and coherent manner in each organization as referred to earlier (e.g. see paragraph 20).

56. Apart from the consolidated annual summary reports, the question of handling or reporting of individual internal oversight reports to Member States remains in controversy; some organizations adhere to the principle that reports of internal oversight mechanism(s) are strictly internal in nature, whereas some other organizations, in particular the United Nations and most of the large specialized agencies (FAO, ILO and WHO) "have adopted provisions allowing that, at the request of the head of the internal oversight unit, any internal oversight report shall be submitted to the governing body".[13]

(b) Handling of External Auditors' reports

57. The handling of External Auditors' reports, including those of the Board of Auditors, is generally systematic in the sense that the reporting line from the external auditors to the respective legislative organs is well established, and in most cases reflected in the financial regulations of the organizations. The external auditors' reports are transmitted to the "executive" legislative organs either directly or through a subsidiary committee like the Finance Committee where such a committee exists, together with the audited financial statements.

58. However, the question of follow-up to the external auditors' recommendations has been of some concern to Member States in a number of organizations. In this context, the United Nations General Assembly, in its resolution 52/212B of 31 March 1998, adopted a comprehensive and systematic approach to the follow-up of the Board of Auditors

recommendations. By this resolution, the organizations covered by the Board are requested to: specify timetables for implementation of the Board's approved recommendations; disclose office holders to be held accountable for implementation (at the level of department head or programme manager, as appropriate); establish an effective mechanism to strengthen oversight in regard to the implementation of audit recommendations; and submit annual progress reports on the implementation of recommendations. Furthermore, according to General Assembly resolution 54/13B of 23 December 1999, the Board will also be submitting a comprehensive report on the implementation of its recommendations at the end of the first year of each biennium, in addition to the Board's comments on the implementation of recommendations by the individual organizations which will be included as an annex to its reports at the end of each biennium.

59. While some organizations such as FAO and WHO already have a follow-up system to the External Auditors' recommendations through status and progress reports,[14] such reports do not contain or reflect clearly useful elements such as the timetables for implementation of approved recommendations as specified in the recent above-mentioned resolution adopted by the United Nations General Assembly. In the case of UNESCO, for instance, the General Conference in its session of November 1999 noted "that the Director-General will in future include in his reports concerning the implementation of the External Auditor's recommendations action plans with appropriate time frames relating to the steps to be taken."[15]

(c) Handling of JIU reports

60. The JIU Statute[16] (in particular, chapter IV) constitutes the basic framework for the handling of JIU reports.

61. In reality, however, the handling of JIU reports has had certain shortcomings: in particular, lack of specificity of the legislative action, if any, on JIU recommendations, and lack of systematic follow-up and reporting by the secretariats on the implementation of the recommendations.

62. To address these shortcomings, the JIU prepared a document entitled "Towards a more effective system of follow-up on reports of the Joint Inspection Unit"[17]

63. Furthermore, as a complement to the proposed follow-up system and to facilitate its implementation, the JIU prepared a series of Notes addressed to the executive heads of most of the participating organizations. Table 4 is a brief synthesis of these "Notes". Its analysis reflects different practices in the organizations in handling JIU reports and addressing recommendations contained in them.

64. Apart from the United Nations,[18] as well as WHO and UNIDO (see paragraph 67), no formal follow-up mechanism for JIU recommendations is in place in the organizations within the United Nations system at this stage.[19]

2. Towards more effective procedural measures

65. One of the preconditions for ensuring effective and efficient oversight by Member States by overcoming, at the same time, so-called "oversight indigestion"[20] is to avoid an excessive flood of information and reporting on oversight to the Member States, and instead provide them with an adequate volume of relevant and quality reports which they require in a timely, and as far as feasible, coherent manner.

66. Measures to meet this objective should include, inter alia: firstly, making a clear distinction between the issues of primary concern to legislative organs and those which can be handled by the secretariat (management) in cooperation with oversight mechanisms; and secondly, systematic coordination and cooperation between the oversight mechanisms. In this latter context,

(a) Closer coordination based on an improved line of communication should be encouraged between internal oversight mechanisms and External Auditors at each organization with respect particularly to the work programmes and best use of each other's reports and information;

(b) As an extension of the tripartite arrangement at the United Nations (which has been providing an opportunity to exchange experiences and views on a number of selective issues, and to coordinate the respective activities to avoid duplication and explore the potential for collaborative/complementary projects) between the OIOS, the Board of Auditors and JIU, a similar informal arrangement for specific issues (e.g. common services) and/or for specific organizations may be considered, for instance, in Geneva, involving external and internal oversight mechanisms of Geneva-based organizations in addition to JIU and OIOS/Board of Auditors as appropriate.

67. As concerns handling reports prepared by the respective oversight mechanisms, shortcomings are most acute in the case of JIU reports, as is clear from section I above. In an attempt to address this situation, JIU has taken the initiative to hold dialogues with the secretariats of the organizations. As the first result of such a dialogue conducted with the encouragement of the Member States, "procedures for the future handling of reports of the JIU" were agreed upon between the WHO secretariat and JIU in early 2000. These were endorsed by the WHO Executive Board held in May 2000.[21] The procedure for "follow-up to the JIU recommendations" was also agreed upon between the UNIDO secretariat and JIU, and was endorsed in June 2001 by the UNIDO Industrial Development Board [22].

68. With a view to arriving at a similar understanding on the procedures to be followed in the handling or follow-up of JIU reports, dialogues with many other organizations are in progress, on the basis of a draft agreement prepared recently by JIU using the agreements adopted between JIU and WHO/UNIDO secretariats as models. Such dialogues, the outcome of which is to be reported, as appropriate, to the legislative organs for review, have been covering, inter alia, the question of the need to ensure specific decision-making (endorsement or the like) on each of the relevant JIU recommendations requiring legislative actions, as the basis for implementation by the respective secretariats of approved recommendations within the broad framework indicated in paragraph 21.

69. The effectiveness and impact of the oversight mechanisms depend not only on the quality and scope of the oversight activities which are conducted by these mechanisms, but also, more importantly, on the implementation or follow-up actions taken by the secretariats in response to the findings and the approved/accepted recommendations of the oversight mechanisms. As noted before, a number of organizations already have internal mechanisms (systems) in place for the implementation of recommendations produced by internal oversight mechanisms as well as by External Auditors. Such systems could be reinforced, as appropriate, to cover the recommendations of all oversight mechanisms in due course.[23] Such a consolidated system for complying with recommendations of all oversight mechanisms could enhance coordination and coherence in the monitoring of implementation of the recommendations, as well as in the reporting thereon to the legislative organs. It is also noted that the United Nations Secretary-General has established an "Accountability Panel" to ensure secretariat-wide compliance with approved findings of internal and external oversight mechanisms, notably the Board of Auditors, OIOS and JIU.

70. In this context, and for the purpose of facilitating an assessment, by legislative organs, of the impact of oversight reports/recommendations on, for example, the programme [and] budget, it is advisable that a summary of the relevant recommendations of the oversight mechanisms and the follow-up actions taken on these be clearly reflected in relevant sections of the programme [and] budget submission.[24]

71. Meanwhile, the General Assembly in its resolution 54/244 of 31 January 2000 reaffirmed that the Board of Auditors and JIU shall be provided with copies of all reports produced by OIOS and emphasized the need for comments on these reports by the Board and JIU, as appropriate. The rationale behind such a resolution would be that the General Assembly, in its wisdom, wants to maximize the benefits to be derived from the independent expertise available to it, in order to facilitate its decision-making process and improve the effectiveness of its governance with respect to oversight.

72. As already indicated in paragraph 46, it is also noted that in accordance with General Assembly resolution 14 (I) of 13 February 1946, ACABQ considers and reports to the General Assembly on the Board of Auditors' reports on the accounts of the United Nations. Furthermore, ACABQ also receives all JIU reports for information and may choose to issue comments and observations, as it deems appropriate, on any of those reports which fall within its competence in accordance with article 11 (*d*) of the JIU Statute.

Notes

[1] For details, see, for example, JIU report, "Results-based budgeting: the experience of United Nations system organizations" (JIU/REP/99/3). Results-based budgeting, for instance, in WIPO (which is the leading organization in the United Nations system in this regard) has included the development of detailed programme performance reports which are carefully examined by the Assemblies of the Member States of WIPO.

[2] For example, the United Nations General Assembly has been reiterating "that reports of the Office of Internal Oversight Services should be considered under the relevant items of the agenda of the General Assembly, ..." (decision 55/461 of April 2001).

[3] For instance, at the one hundred and sixty-first session of the Executive Board of UNESCO (May-June 2001), the report by the Director-General on the use of consultants by the secretariat was listed under item 7 on "Administrative and Financial Questions", while the JIU report on the use of consultants (JIU/REP/2000/2) was listed under item 8 on "Relations with Member States and international and non-governmental organizations". This makes it difficult to review the question of the use of consultants in a comprehensive and coordinated manner.

[4] Joint sessions of the Programme and Finance Committees (FAO) and the joint sessions of the Programme Development Committee and the Administrative, Budgetary and Finance Committee (WHO) are some of the examples.

[5] "Audit committee" in this context is distinct from the "internal" audit (oversight) committees which are in existence in a number of organizations (including, for example, UNHCR, UNICEF, WFP and WHO) and which are composed of senior management staff.

[6] It is noted in this context that the Executive Board of WHO recently conducted a review of the terms of reference of its three committees (Programme Development Committee; Administrative, Budgetary and Finance Committee; and Audit Committee), in an attempt to harmonize them and to avoid duplication in their functions, and adopted new terms of reference on a provisional basis (EB 106/R1, May 2000).

[7] An example of consolidation along this direction is the decision taken by the WIPO General Assembly in 1998 to integrate the Budget Committee and the Premises Committee into a single "Programme and Budget Committee" in view of "the positive experience ... with the joint sessions of the Budget and Premises Committees, the increasing number of programme issues with budgetary implications for consideration by the Member States, the new programme and budget structure based on transparency and accountability, and the need to streamline WIPO's governance structure in a more cost-effective and efficient manner" (see WO/GA/23/4 and WO/GA/23/7 dated 24 July and 15 September 1998 respectively). An initial review of the merging of the Budget and Premises Committees also reveals considerable savings in both time and cost of governance.

[8] It is worth noting that ILO is the only case where the composition of its PFA exceeds the composition of the Governing Body.

[9] This practice is in place, for example, in the FAO's Programme and Finance Committees and the WHO's Audit Committee. Moreover, the FAO's Basic Texts require Members of both the Programme and Finance Committees to appoint as representatives: for the PC: ... *individuals who... have special competence and experience in economic, social and technical matters pertaining to the various fields of the organization's activities; and for the FC: ... individuals who ... have special competence and experience in administrative and financial matters*

[10] Even in an organization like WFP (which has a relatively simple governance structure), cost of governance (including all elements) is estimated to be well over US$ 2 million ("The Blue Paper" prepared by the WFP Executive Board, Working Group on Governance).

[11] The establishment, for example, in UNESCO in 1991 of a "group of experts on financial and administrative matters" could be regarded as an attempt to fill the gap.

[12] JIU/REP/98/2.

[13] JIU/REP/2000/4 ("Review of management and administration in UNESCO"). For more details, see table 3.

[14] For instance, Progress Report (FC 94/7) to the FAO Finance Committee and EB99/9 of the WHO Executive Board.

[15] Resolution adopted on the report of the Finance and Administrative Commission at the 23rd plenary meeting on 15 November 1999.

[16] Adopted by United Nations General Assembly resolution 31/192 dated 22 December 1976.

[17] Annex 1 to the JIU annual report of 1997 (A/52/34).

[18] The JIU proposed follow-up system was approved by the General Assembly in its resolution 54/16 of 29 October 1999.

[19] As indicated in paragraph 68, however, ongoing dialogues with a number of organizations are expected to result in substantial progress in this respect

[20] "Member States want more from the oversight machinery, but too often do not understand or make good use of oversight findings. In fact, some Member States have "oversight indigestion" and are not able to cope with the flood of oversight reports they now get; the "more" that they want is more quality and relevance of oversight reporting, not more reports" (JIU/REP/98/2).

[21] For more details, see the WHO Executive Board document (EB106/6 dated 26 April 2000).

[22] For more details, see UNIDO document IDB.24/18 dated 27 April 2001.

[23] Along these lines, UNIDO, for example, is now developing "ORTS" (Oversight Recommendation Tracking System).

[24] The United Nations General Assembly has already requested in its resolution 52/220 that "the individual sections of the programme budget contain a summary of the relevant recommendations of the internal and external oversight bodies and, for each recommendation, information on the follow-up action taken". Pursuant to this resolution, the United Nations programme budget for 2002-2003 contains such information.

Annex

Table 1. Governance structure and oversight

Org.	Legislative organ	Standing Committee covering oversight	Membership	Meetings	Reference
United Nations and United Nations funds and programmes					
UNITED NATIONS	General Assembly (GA)	Fifth Committee	Fifth Committee is composed of members of GA	Fifth Committee meets during the GA sessions	Fifth Committee is assisted by ACABQ (expert body in personal capacity) on administrative and budgetary questions, as well as by CPC (intergovernmental expert body) on programme matters
UNDP/ UNFPA	Executive Board (EB) (UNDP/ UNFPA)	None	36	Executive Board meets in an annual session and in regular sessions between the annual sessions[1]	EB may establish ad hoc working groups as and when it deems necessary[2]
UNHCR	Executive Committee (EC)	Standing Committee	56	Executive Committee holds, as a rule, one session annually, in the autumn[3] Standing Committee meets three times a year	EC may establish such subsidiary bodies as may be required for execution of its function[4]
UNICEF	Executive Board	None	36	EB meets in an annual session and may hold regular sessions between the annual sessions[5]	EB may establish committees of the whole, open-ended committees, committees of limited membership or ad hoc working groups as and when it deems necessary. The Board may authorize such committees or working groups to meet inter-sessionally[6]
WFP	Executive Board	None	36	EB holds an annual session and such regular sessions as it considers necessary[7]	EB may establish working groups or other subsidiary bodies as and when it deems necessary[8]

Org.	Legislative organ	Standing Committee covering oversight	Membership	Meetings	Reference
United Nations specialized agencies and IAEA					
FAO	Conference Council	Programme Committee (PC) Finance Committee (FC)	Council is composed of 49 Member Nations[9] PC is composed of representatives of 11 Member Nations (elected for two years and eligible for reappointment)[10] FC is composed of nine Member Nations (elected for two years and eligible for reappointment)[11]	Conference meets once every two years in regular sessions and may meet in special session[12] Council holds three sessions between the regular sessions of the Conference and can hold a session as often as it considers necessary;[13] Currently, the Council normally holds four sessions between the Conference sessions PC holds sessions on the call of its Chairman or of the Director-General and in any event one session annually[14] FC holds sessions as often as necessary on the call of its Chairmen or of the Director-General and in any event holds one session annually[15]	In the second year of the biennium, the Programme Committee and the Finance Committee[16] shall hold concurrent sessions. At these sessions the two Committees shall, inter alia, review separately the summary and draft programme of work and budget submitted by the Director-General for the following biennium. The Programme Committee shall consider the programme and relevant financial aspects of the summary and draft programme of work, while the Financial Committee shall consider the financial aspects of the summary and draft programme of work and budget without concerning itself with the merits of the programme.[17] Currently, PC and FC meet separately and jointly four times a biennium.
ICAO	Assembly Council	Finance Committee (FC)	Council is composed of 33 contracting States (elected for 3 years)[18] FC is composed of not less than 12 and no more than 18 members (elected for one year and thereafter until Council elects new committees)[19]	Assembly meets at least once every 3 years[20] Council meets as it deems necessary[21] FC meets during sessions of the Council[22]	FC reports to the Council on the Secretary-General's budget estimates[23] Meetings of the FC are open to participation by representatives on the Council and their alternates[24]

Org.	Legislative organ	Standing Committee covering oversight	Membership	Meetings	Reference
United Nations specialized agencies and IAEA (continued)					
ILO	General Conference Governing Body (GB)	Programme, Financial and Administrative Committee (PFA).	GB is composed of 56 members (28 governments, 14 employers and 14 workers)[4] PFA is composed of 41 government members, 23 employer members and 18 worker members[5]	General Conference meets at least once a year; GB's work distributed between a full autumn (November) session and another in the spring (March-April). In addition the GB also holds a one-day session in June after the Conference[6]; PFA meets normally at the spring (March-April) and autumn (November) sessions, and as required at the June session[7]	PFA examines the estimates and the expenditure of ILO, study any financial and administrative questions which may be referred to it by the GB or submitted to it by the Director-General and undertake such duties as may be assigned to it by the GB[8] GB shall take no decision regarding any proposal involving expenditure until that proposal has been referred in the first instance to the PFA[9] PFA also has a building subcommittee (PFA/BS), which is responsible for matters concerning ILO premises.[10]
IMO	Assembly Council	None	Council is composed of 32 members (eligible for re-election)[11]	Assembly meets once every two years in regular session and in extraordinary session whenever deemed necessary[12] Council meets as often as may be deemed necessary (in practice, twice per year)[13]	The Council considers the Work Programme and Budget and makes proposals to the Assembly (Committee 1). The Council is responsible for all financial matters and for monitoring progress in programme matters including oversight.
ITU	Plenipotentiary Conference Council	Standing Committee on Financial Matters Standing Committee on Staff Matters	Number of Member States of the Council (currently 46) is determined by the Plenipotentiary Conference and shall not exceed 25% of the total number of Member States[14] Standing Committees are open to all members of the Council[15]	Plenipotentiary Conference is convened every 4 years[16] Council holds an ordinary session annually[17] Standing Committees meet during the Council's sessions[18]	No meetings of the Standing Committees are to be held during Plenary meetings of the Council, and no parallel meetings are to be held[19]

Org.	Legislative organ	Standing Committee covering oversight	Membership	Meetings	Reference
United Nations specialized agencies and IAEA (continued)					
UNESCO	General Conference Executive Board (EXB)	Programme and External Relations Commission Finance and Administrative Commission Special Committee	EXB is composed of 58 members (elected for 4 years and may be re-elected) Members of the Board are automatically members of the Commissions The Special Committee is composed of 18 members	General Conference meets every two years EXB holds in general two sessions a year[a] Commissions meet during the regular sessions of the EXB Special Committee normally meets immediately prior to the regular sessions of the EXB	In addition to the Programme and Finance Commissions[a] as well as Special Committee, a "Group of Experts on Financial and Administrative Matters" has also been established by the EXB in 1991[a]
UNIDO	General Conference Industrial Development Board (IDB)	Programme and Budget Committee (PBC)	IDB is composed of 53 members (elected for 4 years and may be re-elected) PBC is composed of 27 members (elected by the Conference for two years and may be re-elected)[a]	General Conference holds a regular session every two years IDB holds three regular sessions between sessions of the General Conference PBC holds at least one session each year[a]	PBC submits its recommendations to the Board on the proposed programme of work and corresponding estimates for the regular budget and the operational budget (prepared by the Director-General), and exercises other functions with respect to financial matters[a]
UPU	Universal Postal Congress Council of Administration (CA)[a] Postal Operations Council (POC)[a]	Finance Committee (FC)[a]	Council of Administration consists of 41 members (elected for the period between two congresses; may be re-elected for no more than three successive congresses); Council Members are members ex officio of all committees[a]	Congress meets at least once every five years Council of Administration meets in principle once a year[a]	Any proposal submitted by the committees which has financial repercussions for the Union shall be submitted for consideration by the FC before it is studied by the Council[a]

Org.	Legislative organ	Standing Committee covering oversight	Membership	Meetings	Reference
United Nations specialized agencies and IAEA (concluded)					
WHO	Assembly Executive Board (EB)	Programme Development Committee (PDC); Administrative, Budgetary and Finance Committee (ABFC); Audit Committee	EB is composed of "32 persons designated by as many Members" [elected for three years and may be re-elected][39] Each committee is composed of six EB members, one from each of the WHO regions, plus the Chairman or a Vice-Chairman of the Board	Assembly meets annually[40] EB holds at least two sessions a year[41] Both ABFC and the Audit Committee meet twice annually, before the January session of the Board and the Health Assembly PDC meets annually in January	PDC and ABFC were both established by the EB in 1994[42] The Audit Committee was established by the EB in 1998[43] The terms of reference of the three committees were reviewed recently in an attempt to harmonize them, and new terms of reference were adopted on a provisional basis[44]
WIPO	Assemblies of the Member States of WIPO	Programme and Budget Committee (PBC)[45]	PBC is composed of 33 Member States[46]	The Assemblies of the Member States of WIPO meet annually PBC meets at least once a year[47]	PBC is originated from the integration of Budget and Premises Committees, and is composed of members of both committees. Membership of PBC would be reviewed after September 2001, with a view to ensuring adequate geographical representation of the Member States of WIPO[48]
WMO[49]	Congress Executive Council (EC)	Financial Advisory Committee (FINAC)	EC is composed of 36 Members elected in their individual capacity FINAC is composed of 15 representatives of Member States among which the President of WMO (as chairman), the six presidents of WMO Regional Associations and representatives of eight Members designated by Congress[50]	Congress meets every four years Executive Council meets annually FINAC meets in a session (usually one day) before the EC session[51]	FINAC advises the WMO Congress and Executive Council on budgetary and financial matters and is available to WMO President for advice in case of financial emergencies or unexpected events arising between sessions of EC[52]
IAEA	General Conference Board of Governors (BG)	Programme and Budget Committee	BG is composed of 35 members[53]	General Conference meets in regular annual session[54] BG meets as it may determine[55]	

Table 1. Notes

[1] Rule 1 of the Rules of Procedure of EB.

[2] Rule 9 of the Rules of Procedure of EB.

[3] Rule 1 of the Rules of Procedure of EC.

[4] Rule 42 of the Rules of Procedure of EC.

[5] Rules 1 and 2 of the Rules of Procedure of EB.

[6] Rule 14 of the Rules of Procedure of EB.

[7] Article VIII5 of the General Regulations of WFP.

[8] Rule XIII of the Rules of Procedure of EB.

[9] Article VI1 of the FAO Constitution.

[10] Rule XXVI1 of the FAO General Rules requires members of PC to appoint as representatives ... *individuals who... have special competence and experience in economic, social and technical matters pertaining to the various fields of the Organization's activities.*

[11] Rule XXVII1 of the FAO General Rules requires members of FC to appoint as representatives ... *individuals who... have special competence and experience in administrative and financial matters.*

[12] Article III6 of the FAO Constitution.

[13] Rule XXV of the General Rules.

[14] Rule XXVII5 of the General Rules.

[15] Rule XXVII6 of the General Rules.

[16] Both Committees were established in accordance with article VI8 of the FAO Constitution.

[17] Rule XXVIII1 of the FAO General Rules.

[18] Article 50 of the Convention on International Civil Aviation.

[19] Rules of Procedure for Standing Committees of the Council; special provisions applicable to the Finance Committee.

[20] Article 48 of the Convention.

[21] Rule 19 of the Rules of Procedure for the Council.

[22] Rule 9 of the Rules of Procedure for Standing Committees of the Council.

[23] Article 4.5 of the ICAO Financial Regulations.

[36] Rule 18 of the Rules of Procedure for Standing Committees of the Council.

[37] Article 7/1 of the ILO Constitution.

[38] Members of PFA are appointed by GB with the representatives of governments, employers and workers having an equal number of votes (article 22/1 of the GB Standing Orders).

[39] ILO Web site: "Frequency and timing of GB sessions".

[40] ILO Web site: "Governing Body Committees".

[41] Article 22/8 of the ILO GB Standing Orders.

[42] Article 22/3 of the ILO GB Standing Orders.

[43] ILO Web site: "Governing Body Committees".

[44] Article 16 of the Convention on IMO.

[45] Article 13 of the Convention and Rule 2 of the Rules of Procedure of the Assembly.

[46] Article 19 C of the Convention and Rule 2 of the Rules of the Procedure of the Council.

[47] Article 4/1 of the Convention of ITU.

[48] Rule 11 of the Rules of Procedure of the ITU Council.

[49] Article 8/1 of the ITU Constitution.

[50] Article 4/2 of the Convention of ITU.

[51] Rule 11 of the Rules of Procedure of the ITU Council.

[52] Rule 12/6 of the Rules of Procedures of the ITU Council.

[53] Article V of the UNESCO Constitution, and Rules 1 and 8 of the Rules of Procedures of the Executive Board.

[54] Established in accordance with article 18/1 of the Rules of Procedures of the Executive Board.

[55] 137 EX/Decision 8.6 (1991) and 144 EX/Decision 6.10 (1994).

[56] Article 18 of the UNIDO Constitution.

[57] Ibid.

[58] Articles 10 and 14 of the UNIDO Constitution.

[59] CX mandate (of UPU addition, including consideration and approval of the UPU budget on an annual basis and review and approval of the draft strategic plan, and study questions regarding government policies.

[1] POC deals with operational, technical, commercial and economic questions.

[2] Set up by CA and reports to the Council.

[3] Except those committees dealing exclusively with optional agreements.

[4] Article 102 of the General Regulations of UPU.

[5] Article 13 of the Rules of Procedure of CA.

[6] Articles 24 and 28 of the WHO Constitution.

[7] During its meeting, the Assembly establishes two Main Committees; Committee A deals predominantly with programme and budget matters, and Committee B deals predominantly with administrative, financial and legal matters. Each delegation is entitled to be represented on each main committee by one of its members (rules 34 and 36 of the World Health Assembly).

[8] Articles 24, 25 and 28 of the constitution of WHO.

[9] EB 93.R13 of 28 January 1994.

[10] EB 101/56 of 29 January 1998.

[11] EB 106/R1, May 2000.

[12] WO/GA/23/7 dated 15 September 1998. Report of the WIPO GA, Twenty-third Session. Also WO/GA/25/4 dated 24 July 1998, Memorandum by the Director-General.

[13] WO/PBC/1/6 dated 28 April 1999. Report of the First Session of PBC.

[14] WO/GA/23/7 and WO/GA/25/4.

[15] Ibid.

[16] Resolution 29 (Cg-X).

[17] Response to JIU Questionnaire.

[18] Res.29 (Cg-X).

[19] Under article VIA of the Statute of IAEA, the Board in recent years has designated 13 members as being "most advanced", including "most advanced" in a particular region. In addition, 22 board members are elected by the General Conference.

[20] Article VIA of the Statute.

[21] Article VIG of the Statute. In recent years, the Board has met five times a year.

Table 2. Cost of Governance[1]

Organization	Legislative Organ[2]	Duration of Sessions (days)			Cost (US$)[3]								
					Per Diem			Travel			Conference Services		
		1997	1998	1999	1997	1998	1999	1997	1998	1999	1997	1998	1999
United Nations funds and programmes													
UNDP/UNFPA	Executive Board	25	25	25	Not applicable			Not applicable[4]			Provided by the United Nations[5]		
UNHCR	Executive Committee	8	10	10	"			"			72 882	85 987	102 923
UNICEF	Executive Board	20	15	13.5	"			"			Provided by the United Nations		
UNDHS[6]	Commission on Human Settlements	10		10	10 798		7 896	20 116		6 983	1 177 093		1 443 786
United Nations specialized agencies and IAEA													
FAO[7]	Council	10	6	10	-	-	-	152 000	110 000	179 000	1 022 000	622 000	897 000
	Finance Committee	18	10	11	25 000	9 000	8 000	25 000	10 000	9 000	328 000	247 000	210 000
	Programme Committee[8]	17	13	12	34 000	17 000	17 000	32 000	23 000	22 000	240 000	202 000	188 000
ILO[9]	Governing Body and its Committees[10]	30	25	30	761 294	618 754	636 255	449 365	311 334	380 519	881 325	804 373	1 023 869
IMO	Assembly	10		10	No travel or per diem allowances are payable by IMO for representatives of Member States or participants attending sessions of the policy-making organs						200 400		253 420
	Council	8	7.5	8							84 000	108 000	95 890
ITU[11]	Council	8	10.5	10	133 737	135 984	162 840	113 614	92 699	87 326	225 330	220 368	238 255
UNESCO[12]	Executive Board	44	41	52	771 086	544 197	677 844	229 099	220 804	216 054	1 817 365	1 737 280	1 930 780
UNIDO	General Conference	5		5	No travel or per diem allowances are payable for participants in sessions of policy-making organs						911 336	283 707	771 859
	Industrial Development Board	14	4	4							1 928 126	1 115 609	848 004
	Programme and Budget Committee	7	2	4							1 424 798	380 848	500 930
UPU[13]	Council of Administration (CA)	8	8	8[14]	Sw F 7 000	Sw F 6 000	Sw F 6 000	Sw F 85 000	Sw F 81 000	Sw F 76 000	Sw F 395 000	Sw F 380 000	Sw F 106 000
WHO[15]	World Health Assembly	10	8	9	See endnote 15						4 229 000	4 460 000	4 460 000
	Executive Board	12	11	12							2 630 000	2 790 000	2 790 000
WIPO[16]	Assemblies of the member States of WIPO	20	14	12	358 965	426 021	290 533	231 994	525 798	283 544	318 427	298 070	172 544
	Budget Committee	3			N/A			N/A			27 672		
	Joint meetings of Budget and Finance Committees[17]	2	6		N/A	N/A		N/A	N/A		20 488	91 896	
	Programme and Budget Committee			3			N/A			N/A			19 207
WMO	Executive Council	11	11	3[18]	71 578	52 617	6 672	26 338	26 206	0	632 549	617 875	113 454
	Financial Advisory Committee (FINAC)	1	1	1	1 765	1 881	1 850	711	664	629	2 524	2 652	2 569
IAEA	General Conference	5	5	5	No travel or per diem allowances are payable for representatives of member States attending sessions of the policy-making organs.						2 277 600	2 129 400	2 050 700
	Board of Governors	18	17	17							2 900 000	2 857 600	2 496 750
	Committees of the Board	19	8	7							1 254 000	714 400	632 250

Table 2. Notes

[1] As provided by each organization

[2] Legislative organ includes the primary governing organ (like the Executive Boards or Councils) and its subsidiary organs covering oversight as part of its mandate such as Programme Committees, Administrative and Finance/Budgetary Committees, Audit Committees etc, which are composed of Member States.

[3] Except in the case of UPU, which is in Swiss francs (Sw F).

[4] However, the Executive Board secretariat does fund travel of delegates representing Board members from programme countries for EB field visits.

[5] The EB secretariat, housed in UNDP, provides services for UNDP and UNFPA, as well as the United Nations Office for Project Services, with regard to the Board. The budget for the secretariat for the years indicated was: US$ 336,462 for 1997; US$ 348,000 for 1998; US$ 487,000 for 1999. EB holds its annual two-week session every other year in Geneva.

[6] In general, UNCHS does not provide for travel expenses for representatives of Member States, but in some incidental cases, the travel expenses of representatives of developing countries or least developed countries have been funded from contributions specifically provided for this purpose by a donor country.

[7] Rule XXV.6 of the General Rules of FAO reads as follows: *The travelling expenses of not more than one member of the delegation of each Member Nation on the Council, properly incurred in travelling, by the most direct route, from the member's capital city or duty station, whichever is less, to the site of the Council's session and return to his or her capital city or duty station, shall be borne by the Organization.* Rule XXVI.9 for the Programme Committee (same rule XXVII.9 for the Finance Committee) states: *Representatives of Members of the Committee shall be reimbursed for the cost of their travel expenses, properly incurred in travelling, by the most direct route, from their duty station to the site of the Committee session and return to their duty station. They shall be paid a subsistence allowance while attending sessions of the Committee, in accordance with the travel regulations of the Organization.* Travel standards are as for staff (business class for journeys over 9 hours, economy class for others). Per diem for Committee members is that corresponding to Assistant Director-General level.

[8] Including joint meeting with the Finance Committee.

[9] Per diem includes Chairperson's allowance.

[10] According to ILO, it is not possible to list separate information for its Programme, Financial, and Administrative Committee.

[11] Per diem is paid in accordance with resolution 687 of the 1971 Council session (US$ 279 for 1997; US$ 281 for 1998 and 1999). Travel payments are based on the rules applicable to staff members, in accordance with chapter VII of the staff regulations and rules. In conformity with article 4 of the Convention, only the travelling, subsistence and insurance expenses incurred by the representative of each member State of the Council in that capacity at Council sessions are borne by ITU.

[12] It should be noted that the per diem is paid to the representatives of the Board members for the entire period they participate in the meetings of the Board, including commissions and committees. It is also to be noted that the representatives of the Board members are paid per diem during the sessions of the General Conference. In addition, per diem and travel allowance of about US$ 36,000 per year is paid for the Group of Experts on Financial and Administrative Matters (which usually meets 10 days each year).

[13] Per diem is paid to the President; travel expenses are paid to delegates.

[14] Shorter CA session due to the Congress meeting that year.

[15] Figures mentioned under conference services include per diem, travel, cost of conference services and the cost of the subsidiary oversight bodies.

[16] Financing of travel costs for representatives of Member States at meetings of the Assemblies involves: the Chair of the WIPO General Assembly for meetings of the Assembly; one participant from each member State of the Madrid Union Assembly to meetings of that Assembly, and one participant from each member State of the PCT Union Assembly to meetings of that Assembly. The per diem is paid at the standard rate for Geneva. The travel expenses have involved business class air fares.

[17] The two committees were merged into the Programme and Budget Committee from 1998.

[18] Shorter session-linked to Congress.

Table 3. Internal oversight mechanism(s) and reporting procedures[1]

Org.	Internal oversight mechanism(s)	Reporting procedures
United Nations, and United Nations funds and programmes		
UNITED NATIONS	Office of Internal Oversight Services (OIOS) is responsible for all five elements of internal oversight (audit, inspection, investigation, evaluation, and monitoring)	The Under-Secretary-General, who reports directly to the Secretary-General, prepares an annual summary activity report that the Secretary-General submits to the General Assembly, with his own separate comments The Under-Secretary-General may also make individual reports available to the General Assembly, again with the separate comments of the Secretary-General OIOS provides copies of its reports (final version) to the United Nations Board of Auditors and JIU, and each may comment, as appropriate, on them for the General Assembly
UNDP	Office for Audit and Performance Review (audit, inspection and investigation) Evaluation Office (evaluation and monitoring; within the office of the Administrator)	The Director of the Office for Audit and Performance Review, who reports directly to the Administrator, submits an annual summary of activities to the Executive Board The Office of Evaluation prepares reports for both the Administrator and the Executive Board on evaluation and monitoring activities (the Executive Board has requested a separate evaluation report) The Office of Audit and Performance Review shares its reports with the United Nations Board of Auditors
UNFPA	UNFPA Audit Section Office of Oversight and Evaluation (for oversight and evaluation activities)	The Office of Oversight and Evaluation submits an annual report on internal audit and oversight activities to the Executive Board The Office of Oversight and Evaluation submits a biennial report to the Executive Board on UNFPA evaluation activities and provides summaries of mid-term country programme reviews in the internal audit report it submits to the Board each year at the annual session UNFPA audit reports are shared with the United Nations Board of Auditors. It reports twice a year to the Board on the status of the implementation of their recommendations, and reports once a year through the Board to the Fifth Committee of the United Nations General Assembly on the status of the implementation of the recommendations of the Board

Org.	Internal oversight mechanism(s)	Reporting procedures
United Nations, and United Nations funds and programmes (continued)		
UNHCR	UN/OIOS is responsible for audits (UNHCR Audit Section of OIOS) Inspector General's Office (within the Executive Office of the High Commissioner; responsible for inspections and investigations) Evaluation functions conducted by the Evaluation and Policy Analysis Unit in the Department of Operations An internal Evaluation Committee has been established to support and guide the evaluation function of UNHCR and to follow up on the evaluation findings (chaired by the Inspector General and comprised of senior staff of other headquarters units involved in organizational learning, oversight and management systems activities) An internal Oversight Committee (chaired by the Deputy High Commissioner and composed of all Bureau Directors and heads of internal oversight units) coordinates all internal oversight mechanisms	A summary of audits is submitted to the legislative organ through the annual report of OIOS The results of inspections and investigations are not reported to legislative organs, but only to the High Commissioner All previous evaluation reports are declassified. Those issued during the last four years are posted on a new evaluation and policy analysis page of the UNHCR Web site The results of UNHCR audits are shared with the United Nations Board of Auditors
UNICEF	Office of Internal Audit (audit, inspection, and investigation) Division of Evaluation, Policy and Planning	The Office of Internal Audit reports directly to the Executive Director and issues an annual summary of internal audit activities to the Executive Board The Director of the Division of Evaluation, Policy and Planning, who reports to one Deputy Executive Director, submits an annual statement and ad hoc reports to the Executive Board The Office of Internal Audit shares its reports with the United Nations Board of Auditors
WFP	Within the Office of the Executive Director (OED): OEDE (evaluation) OEDA (audit) OEDI (inspection and investigation)	The Office of Evaluations submits individual reports to the Executive Board The Office of Inspection and Investigation submits an annual summary of its activities to the Executive Board There is no reporting to the Executive Board by the Office of Internal Audit. Internal audit reports are shared with the Cour de Comptes de France, the external auditor

Org.	Internal oversight mechanism(s)	Reporting procedures
United Nations specialized agencies and IAEA		
FAO	Office of Inspector General (audit, inspection, and investigation) Office of Programme, Budget and Evaluation	The Inspector General, who reports directly to the Director General, provides an annual summary of activities to the Finance Committee The Evaluation Service in the Office of Programme, Budget and Evaluation provides evaluation reports to the Programme Committee, Council and Conference Copies of internal audit reports are made readily available to the external auditor, currently the Cour de Comptes de France, on request
ICAO	Office for Programme Evaluation, Audit and Management Review (audit and evaluation)	The Office submits an annual performance assessment report to the Secretary-General for transmittal to the ICAO Council The Chief of the Office provides copies of individual audit reports to the external auditor, currently the Office of the Auditor General of Canada
ILO	Bureau for Programming and Management (BPM) encompasses all five elements of internal oversight through three units: Internal Audit Unit (audit, inspection and investigation) Programme and Project Evaluation Unit (evaluation) Programme Planning Unit (monitoring)	The Chief Internal Auditor, who reports directly to the Director General, submits an annual report on major findings to the Governing Body The Programme and Project Evaluation Unit provides regular reports to the appropriate committees of the Governing Body In addition, BPM produces a number of reports and studies for review by legislative organs (BPM does not provide, per se, an annual oversight report to the ILO Governing Body) The Internal Auditor provides copies of individual audit reports to the external auditor, currently the Comptroller and Auditor General of the United Kingdom
IMO	Within the Office of the Secretary-General: Internal Oversight Section (audit, evaluation, inspection and investigation)	All programmes, including internal oversight which is under the major programme - General Policy and Direction - reports to the Council providing a synopsis of the performance of the key elements of each major programme Copies of internal oversight reports are available to the external auditor, currently the Comptroller and Auditor General of India
ITU	Internal Auditor (audit, inspection and investigation)	The Internal Auditor, who reports to the Secretary-General, does not provide an annual activity report to the legislative organ The Internal Auditor communicates the results of his/her work to the external auditor, currently the Swiss Federal Audit Office
UNESCO[3]	Office of Internal Oversight (audit, inspection, investigation and evaluation)	The Director of IOS, who reports directly to the Director General, will prepare an annual summary of oversight activities, which the Director General will make available to the Executive Board IOS provides copies of individual audit reports to the external auditor, currently the Office of the Auditor General of Canada

Org.	Internal oversight mechanism(s)	Reporting procedures
United Nations specialized agencies and IAEA (concluded)		
UNIDO	Office of Internal Oversight and Evaluation (audit, inspection, evaluation and investigation) Programme Monitoring Unit	The Office of Internal Oversight and Evaluation provides a summary of its activities (included as part of the Director General's annual report) to the legislative organ (the Evaluation Group provides reports on individual findings of programme evaluations initiated by the legislative organ) The Programme Monitoring Unit provides to the legislative organ an individual annual summary report Copies of individual audit reports are provided to the external auditor, currently the Federal Court of Audit of Germany
UPU	Internal Audit Unit Finance Unit (evaluation)	The internal auditor shall prepare an annual report to be submitted in its entirety to the Council of Administration with the appropriate comments of the Director General The internal auditor provides copies of his/her reports to the external auditor, currently the Swiss Federal Audit Office
WHO	Office of Internal Audit and Oversight (audit, inspection, investigation) Unit of Development of Programme Evaluation	The Chief Internal Auditor, who reports directly to the Director General, submits an annual summary activity report to the appropriate legislative organs, through the Director General, and can request to send them any individual audit report, also through the Director General Copies of individual audit reports are provided by the Chief Internal Auditor to the external auditor, currently the Office of the Auditor General of South Africa The Unit of Development of Programme Evaluation also submits an annual summary activity report to the legislative organ
WIPO	Internal Audit and Oversight Division	The Senior Internal Auditor and Acting Director of the Internal Audit and Oversight Division reports directly to the Director General The Swiss Federal Audit Office is the external auditor
WMO	Internal Audit and Investigation Service	The Chief of the Internal Audit and Investigation Service, who reports directly to the Secretary-General, submits an annual activity report to the legislative organ, through the Secretary-General who may attach his/her comments Copies of internal audit reports are given to the external auditor, currently the Cour des Comptes de France
IAEA	Office of Internal Oversight Services (programme evaluation, management services, internal audit and investigation)	Currently, the results of oversight activities are not reported to the legislative organs in a consolidated manner Beginning in 2002, the secretariat will present a consolidated report to the Board on the results of oversight activities, including actions taken on recommendations The External Auditor, currently the Comptroller and Auditor General of the United Kingdom, has access to all reports prepared by OIOS

Table 3 Notes

[1] This table is basically the updated version of the information provided in the annex to the JIU report on "More coherence for enhanced oversight in the UN system" (JIU/REP/98/2).

[2] Under the current reform process, the Director General proposed the creation of a consolidated internal oversight service (IOS) by integrating the evaluation function, which was endorsed by the Executive Board at its one hundred and sixtieth session (October 2000).

Table 4: Handling of JIU reports[1]

Org.	Distribution practice	Criteria for selecting reports for consideration by legislative organs	Decision-making by legislative organs (and related secretariat papers)	Follow-up actions by secretariats	Reference
United Nations and United Nations funds and programmes					
UNITED NATIONS	General distribution	General Assembly usually takes up all JIU reports (including annual reports), except those which are specific to other organizations	Specific decisions are taken occasionally by General Assembly, but usually decisions are less specific or "take note" (no suggested course of action from Secretariat).	Follow-up actions are expected based on the follow-up system proposed in the JIU annual report (A/52/34) which was adopted by the General Assembly (Resolution 54/16).	
UNDP	Upon request only. However, when action required in the view of UNDP, distribution to the Executive Board (EB) members.	"Of interest" or concern to UNDP	Normally just to "take note" (current UNDP policy is to provide suggested action (normally "take note") especially if recommendations fall within the delegated authority of the Administrator)	No formal follow-up system. However, "taken into account" by the Management if EB "takes note".	[a]According to UNDP, however, some action may be suggested if specific action by EB is required
UNFPA	No general distribution	"Of interest" or concern to UNFPA	"Take note" (starting from 2001, UNFPA comments on reports/recommendations of particular relevance will be submitted to the Executive Board)	No formal follow-up system	
UNICEF	The Executive Board (EB) requested the Executive Director to submit JIU reports to EB at its first regular session[a]	Reports of relevance	"Where appropriate, recommendations for action by the Board" will be contained in the report of the Executive Director[b]	EB will be informed "of measures taken on the implementation of recommendations of the JIU"[b]	[a]As decided by the EB at its first regular session (January 2001)
WFP	No general distribution[a]	"Reports relevant to the work of WFP and the Executive Board" (EB)[a]	Increasingly specific actions have been taken based on the advice of the Bureau (the secretariat is facilitating examination of JIU reports by Board members by providing opportunities in advance for clarifying questions of a technical nature)[a]	No systematic follow-up. However, in future "a more coherent response and follow-up as appropriate" is expected[a]	[a]JIU reports were not submitted to EB prior to 1998 In its decision (2000/EB.2/15 of 18 May 2000), the Board "encouraged the Secretariat and JIU to continue discussions with a view to developing a system of follow-up to the JIU recommendations ..."

Org.	Distribution practice	Criteria for selecting reports for consideration by legislative organs	Decision-making by legislative organs (and related secretariat papers)	Follow-up actions by secretariats	Reference
United Nations specialized agencies and IAEA					
FAO	All reports taken up by the FAO Council are issued in full	Reports "of interest to FAO", including all system-wide reports	Usually the two Committees' "take note" of the reports (reports submitted with the Director-General comments (and ACC comments when available))	No formal follow-up system	JIU reports are considered, in principle, by both the Council's Programme Committee and the Finance Committee
ILO	Reports are made available to members of the ILO legislative organs upon request only	Reports concerning ILO Selective system-wide reports Annual report to the Programme, Financial and Administrative Committee (PFA) for information	General practice is to "take note" only (usually no legislative action is suggested by the secretariat)	No follow-up system	Established systems/ procedures exist for implementation of internal and external auditors' recommendations
IMO	Reports to be taken up by the Council are annexed to the papers submitted by the secretariat Furthermore, IMO issues a Note on titles of JIU reports received	All system-wide reports Annual reports	Council usually "takes note" of the information provided (IMO Secretary-General's comments endorsed). According to the secretariat, however, when the Council has a special interest, the decision can be more specific (secretariat papers contain suggestions which typically read: "Council is invited to take note of the information contained in the document [which include the attachments], and to comment or decide, as it may deem appropriate")	The Council endorsed (June 1998) the IMO Secretary-General's intention to make every effort to observe the new procedures of follow-up proposed by JIU as annex to its annual report A/52/34, at least in respect of the JIU reports which are of direct relevance to the work of IMO.	If the Secretary-General's reports on action taken or proposed to be taken, the Council may either note or endorse such action. If in the Secretary-General's opinion, a matter requires Council's decision prior to implementation, such decision is sought.
ITU	Not distributed	Reports "having a bearing on ITU" (resolution 57 of Plenipotentiary Conference, 1994)[1]	Not specific	No follow-up system	[1] However, Plenipotentiary Conference (1994) instructed the ITU Secretary-General "to submit to the Council reports of the JIU having a bearing on the Union". It further instructed "... Council to consider the JIU reports submitted by SG, and to take action thereon as it deems fit"
UNESCO	Reports are annexed to secretariat papers submitted to the Executive Board (EB)	Relevant (including all system-wide) reports Annual Report	EB usually comes up with a decision (degree of specificity varies) (secretariat paper contains a suggested draft decision)	No formal follow-up system in place (However, appropriate follow-up actions are taken when a specific decision is made by EB)	

Org.	Distribution practice	Criteria for selecting reports for consideration by legislative organs	Decision-making by legislative organs (and related secretariat papers)	Follow-up actions by secretariats	Reference
United Nations specialized agencies and IAEA (concluded)					
UNIDO	Distribution of relevant reports to Permanent Missions accredited to UNIDO[g]	Relevant reports[g]	The Industrial Development Board (IDB) is encouraged to take specific decisions on each of the relevant recommendations requiring legislative action[g]	Systematic follow-up is envisaged using a matrix (IDB will receive status reports on the measures taken on implementation of approved recommendations)[g]	[g] Based on the procedure for "follow-up to JIU recommendations" endorsed by IDB at its 24th session (22 June 2001)
UPU	A single copy per delegation (Council of Administration decision CA 29/1991)	Reports of particular interest	Usually "takes note" only (occasionally some suggested action is provided by the secretariat)	No follow-up is undertaken in the formal sense	The UPU Director-General agreed with the JIU Note's recommendations, with intentions to follow them
WHO	Distribution of "relevant" reports[h]	Relevant reports[h]	The Executive Board (EB) is encouraged to take specific decisions on each of the relevant recommendations requiring legislative action[h]	Systematic follow-up is envisaged using a matrix (EB will receive status reports on the measures taken on implementation of approved recommendations)[h]	[h] Based on "the procedures for the future handling of JIU reports" endorsed by EB at its 106th session (22 May 2000)
WIPO	Not distributed ("available for reference in the International Bureau")	All system-wide reports	No decisions (in general, a brief description/list of the reports is given)	No follow-up	
WMO	"Made available for consultations at the time of the Executive Council (EC)"	Relevant reports Annual report	Decisions taken are basically along the lines suggested by the secretariat (secretariat papers contain, as a recent practice, a draft resolution[i] suggested by it)	The follow-up system proposed in the JIU Annual Report A/52/34 is "found reasonable and [is] being followed by WMO as appropriate" (EC-L/Doc.18, appendix C, para 2)	[i] Such as "the EC requests the SG (of WMO) to give careful consideration to the implementation, as appropriate, of the recommendations included in the reports...which are pertinent to WMO; and to report to the EC under the relevant agenda items"
IAEA	Made available upon request only (an annual information circular is issued informing the Board of Governors of all the JIU reports)	Reports considered relevant by the Director-General and/or Board (none taken up so far)	Not specific	No formal follow-up system in place (however, "JIU findings of relevance to the IAEA are taken into account in normal Agency operations")	

[f] This table reflects the status as of 31 July 2001. Except for the United Nations, UNIDO and WHO where formal actions have already been taken on the subject matter, information provided in the table is subject to possible change (improvement) based on ongoing/future dialogues between JIU and secretariats of the participating organizations.